



**BOARD OF SUPERVISORS  
OF APACHE COUNTY**

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CHAIRMAN OF THE BOARD  
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**JOE SHIRLEY JR.**  
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P.O. Box 994, Ganado, AZ 86505

**ALTON JOE SHEPHERD**  
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DISTRICT III  
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**RYAN N. PATTERSON**  
MANAGER-CLERK  
ST. JOHNS, AZ 85936

Arizona Revised Statutes (A.R.S.) §11-661 requires counties to file a copy of their financial statements with the Arizona Auditor General pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the county's official website within 7 business days of filing the reports with the Auditor General.

We posted this form on our website in place of the financial statements until we file the financial statements with the Arizona Auditor General. We have sent a copy of this form to the Arizona Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed on or before our budget-adoption process pursuant to A.R.S. §§42-17103 and 42-17105, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending and of the reasons for the delay and the estimated date of completion.

**County name:** Apache County

**Fiscal reporting year:** 2022, 2023, 2024

**Reasons for delayed report(s):**

**We are not current in our audits due to a combination of significant staffing and operational challenges. Despite our strong commitment to resolving this, we have faced considerable setbacks, including the loss of our CFO eight months ago—a position we have yet to fill despite ongoing recruitment efforts. To help bridge the gap, we have invested hundreds of thousands of dollars in outside accounting support. Our small team of 2.5 FTEs has worked diligently under these constraints, all while also managing the added burden of responding to an Attorney General investigation involving our County Attorney. This investigation has required the production of thousands of documents, further straining our limited resources. Currently, it is taking us approximately five months to complete each audit and an additional two months to get through the review process with the Auditor General's Office. At this time, we are awaiting final approval for the 2022 audit. Based on this timetable, we anticipate it will take approximately 14 months to complete and finalize both the 2023 and 2024 audits.**

**Estimated date of completion:** 6/30/2026

**Contact name:** Clayton Overson **Title:** Accounting Manager